



Punjab Government Gazette

EXTRAORDINARY

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LEGISLATIVE SUPPLEMENT

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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 19th September, 2024

No. S.O. 49/P.A.5/2017/S.148/2024.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.44/P.A.5/2017/S.148/2024 dated the 3rd September, 2024, published in the Punjab Government Gazette, Part-III, dated the 13th September, 2024, namely:-

In the said notification, in para 4, for the words and letters “1st day of April, 2024”, the words and letters “15th day of May, 2024” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of April, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 19th September, 2024

No. S.O. 50/P.A.5/2017/S.168A/2024.- In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (hereinafter referred to as the said Act) and all other powers enabling him in this behalf and in partial modification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, published in the Punjab Government Gazette, Part-III, dated the 9th April, 2021, No. S.O. 77/P.A.5/2017/S.168A/2021, dated the 7th July, 2021, published in the Punjab Government Gazette (Extraordinary), Part-III, dated, the 15th July, 2021, No. S.O. 20/P.A.5/2017/S.168A/2023, dated the 6th February, 2023, published in the Punjab Government Gazette, Part-III, dated the 10th February, 2023 and No. S.O. 71/P.A.5/2017/S. 168A/2023, dated the 23rd August, 2023 published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 25th August, 2023, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to extend the time limit specified under sub- section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30th day of April, 2024; and
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

2. This notification shall be deemed to have come into force on and with effect from the 28th day of December, 2023.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 19th September, 2024

No. S.O. 51/P.A.5/2017/Ss. 2 and 5/2024.- In supersession of the Government of Punjab, Department of Excise and Taxation, notification No. S.O. 26/P.A.5/2017/Ss. 2 and 5/2022, dated the 30th March,2022, published in the Punjab Government Gazette(Extraordinary), dated the 4th April, 2022 and in pursuance of the provisions of section 5 read with clause (99) of section 2 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), I, Varun Roojam, IAS, Commissioner of State Tax, Punjab hereby confer the powers specified in column 3 of the Schedule given below, on the officers specified in column 2 to be executed within the jurisdiction specified in column 4 of the said Schedule, namely:-

SCHEDULE

Serial No.	Designation of the officer	Extent of powers	Jurisdiction
1	2	3	4
1.	Additional Commissioner of State Tax	Revisional Authority under section 108 of the said Act for orders passed by the Joint Commissioner of State Tax.	State of Punjab
2.	Joint Commissioner of State Tax	Revisional Authority under section 108 of the said Act for orders passed by the officers of the rank of Deputy Commissioner of State Tax.	State of Punjab
3.	Deputy Commissioner of State Tax	Revisional Authority under section 108 of the said Act for orders passed by the officers of the rank of Assistant Commissioner of State Tax and State Tax Officer.	Division in which posted.

2. This notification shall come into force on and with effect from the date of its publication in the Official Gazette.

VARUN ROOJAM,
Commissioner of State Tax, Punjab.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 19th September, 2024

No.S.O. 52/P.A.5/2017/S.3/2024.- In exercise of the powers conferred by section 3 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in Government of Punjab, Department of Excise and Taxation, Notification No. S.O.2/P.A.5/2017/S.3/2024, dated the 1st January 2024, published in the Punjab Government Gazette (Extraordinary), dated the 3rd January 2024, namely:-

AMENDMENT

1. The said notification shall be further valid till the 30th day of June, 2025.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF AGRICULTURE AND FARMERS' WELFARE
(Mandi Branch)
NOTIFICATION

The 19th September, 2024

No.S.O. 53/P.A.23/1961/S.6/2024.- With reference to the Government of Punjab, Department of Agriculture and Farmers' Welfare, Notification No. S.O.32/ P.A.23/1961/S.5/2023, dated 13th April, 2023 and in exercise of the powers conferred by sub-section (1) of section 6 of the Punjab Agricultural Produce Markets Act, 1961 (Punjab Act No. 23 of 1961), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to declare control over purchase, sale, storage and processing of agriculture produce as specified in column No.2 of the Schedule given below, in all the notified market areas of all the Market Committees in the State of Punjab:-

SCHEDULE

SERIAL NO.	NAME OF THE AGRICULTURAL PRODUCE
1	2
1.	Pineapple
2.	Broccoli
3.	Lettuce (Salad)
4.	Avocado
5.	Coconut (Green And Dry)
6.	Dragon Fruit (Pitaya)
7.	Strawberry
8.	Baby Corn
9.	Sharda
10.	Cherry
11.	Green Almonds (Hara Badaam)
12.	Jackfruit (Katahal)
13.	Date (Khajoor)
14.	Kiwi

KAP SINHA,
Special Chief Secretary (Agriculture) to
Government of Punjab, Department of
Agriculture and Farmers' Welfare.